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A bill to be entitled  
An act relating to local government accountability;  
amending s. 11.40, F.S., relating to the Legislative  
Auditing Committee; clarifying when the Department of  
Community Affairs may institute procedures for declaring  
that a special district is inactive; amending s. 30.49,  
F.S.; specifying the level of detail required for each  
fund in the sheriff's proposed budget; revising the  
categories for expenditures; amending s. 112.63, F.S.,  
relating to the review of the actuarial reports and  
statements of retirement plans of governmental entities by  
the Department of Management Services; providing that the  
failure of a special district to make appropriate  
adjustments or provide additional information authorizes  
the department to seek a writ of certiorari; amending s.  
129.01, F.S.; revising provisions relating to the  
preparation of county budgets; specifying the level of  
detail required for each fund in the budget; amending s.  
129.02, F.S.; revising provisions relating to the  
preparation of special district budgets; specifying the  
level of detail required for each fund in the budget;  
amending s. 129.021, F.S.; conforming cross-references;  
amending s. 129.03, F.S.; deleting a time restriction on  
preparing and presenting a tentative county budget;  
requiring tentative county budgets to be posted on the  
county's website; amending s. 129.06, F.S.; revising  
provisions relating to the execution and amendment of  
county budgets; requiring revised budgets to be posted on

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29 the county's website; amending s. 129.07, F.S.; revising  
30 provisions relating to the prohibition against exceeding  
31 the county budget; amending s. 129.201, F.S.; conforming  
32 and revising provisions relating to the budget of the  
33 supervisor of elections; specifying the level of detail  
34 required for each fund in the proposed budget; revising  
35 expenditure categories; amending s. 166.241, F.S.;  
36 revising provisions relating to the preparation or  
37 amendment of municipal budgets; specifying the level of  
38 detail for each fund in the budget; requiring such budgets  
39 and amendment to such budgets to be posted on the website  
40 of the municipality or related county; amending s.  
41 189.4044, F.S.; adding failure to file a registered office  
42 or agent with the department for 1 or more years as a  
43 criteria for declaring a special district inactive;  
44 amending s. 189.412, F.S.; adding the Legislative Auditing  
45 Committee to the list of entities that obtain special  
46 district noncompliance status reports; amending s.  
47 189.418, F.S.; revising provisions relating to the  
48 preparation or amendment of special district budgets;  
49 specifying the level of detail for each fund in the  
50 budget; requiring such budgets to be posted on the website  
51 of the special district or related local general-purpose  
52 government or governing authority; requiring special  
53 districts to comply with certain reporting requirements;  
54 authorizing a local governing authority to request certain  
55 financial information from special districts located  
56 solely within the boundaries of the authority; requiring

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57 special districts to cooperate with such requests;  
58 amending s. 189.419, F.S.; revising procedures relating to  
59 a special district's failure to file certain reports or  
60 information; amending s. 189.421, F.S.; revising  
61 procedures relating to the failure of a special district  
62 to disclose financial reports; authorizing the Department  
63 of Community Affairs to seek a writ of certiorari;  
64 amending s. 195.087, F.S.; requiring the final approved  
65 budget of the property appraiser and tax collector to be  
66 posted on the county's website; amending s. 218.32, F.S.;  
67 revising the schedule for submitting a local governmental  
68 entity's audit and annual financial reports to the  
69 Department of Financial Services; requiring the department  
70 to notify the Special District Information Program if it  
71 does not receive a financial report from a local  
72 government entity; requiring a local governmental entity  
73 to provide a link to the entity's financial report on the  
74 department's website; amending s. 218.35, F.S.; requiring  
75 the budget for certain county-related duties to be  
76 itemized in accordance with the uniform accounting system  
77 of the Department of Financial Services; specifying the  
78 level of detail for each fund in the clerk of the court's  
79 budget; requiring the court clerk's approved budget to be  
80 posted on the county's website; amending s. 218.39, F.S.;  
81 revising the timeframe for completing a local governmental  
82 entity's annual financial audit; requiring that an auditor  
83 prepare an audit report; requiring that such report be  
84 filed with the Auditor General within a specified time;

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85 requiring that the Auditor General notify the Legislative  
86 Auditing Committee of any audit report indicating that an  
87 audited entity has failed to take corrective action;  
88 requiring that the chair of a local governmental entity  
89 appear before the committee under certain circumstances;  
90 amending s. 218.503, F.S.; revising provisions relating to  
91 oversight by the Governor when an entity's financial  
92 statements show it cannot cover a deficit of funds;  
93 amending s. 373.536, F.S.; requiring that water management  
94 district budgets be posted on the district website;  
95 amending s. 1011.03, F.S.; requiring the summary of the  
96 tentative budget, the tentative budget, and the budget of  
97 a district school board to be posted on the website of the  
98 district or related county; amending s. 1011.051, F.S.;  
99 revising provisions relating to the guidelines for  
100 district school boards to maintain an ending fund balance  
101 for the general fund; amending s. 1011.64, F.S.; revising  
102 obsolete accounting terminology; providing an effective  
103 date.

104  
105 Be It Enacted by the Legislature of the State of Florida:

106  
107 Section 1. Paragraph (b) of subsection (5) of section  
108 11.40, Florida Statutes, is amended to read:

109 11.40 Legislative Auditing Committee.—

110 (5) Following notification by the Auditor General, the  
111 Department of Financial Services, or the Division of Bond  
112 Finance of the State Board of Administration of the failure of a

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113 local governmental entity, district school board, charter  
114 school, or charter technical career center to comply with the  
115 applicable provisions within s. 11.45(5)-(7), s. 218.32(1), or  
116 s. 218.38, the Legislative Auditing Committee may schedule a  
117 hearing. If a hearing is scheduled, the committee shall  
118 determine if the entity should be subject to further state  
119 action. If the committee determines that the entity should be  
120 subject to further state action, the committee shall:

121 (b) In the case of a special district, notify the  
122 Department of Community Affairs that the special district has  
123 failed to comply with the law. Upon receipt of notification, the  
124 Department of Community Affairs shall proceed pursuant to s.  
125 189.4044 or ~~the provisions specified in s. 189.421.~~

126 Section 2. Subsections (1) through (4) of section 30.49,  
127 Florida Statutes, are amended to read:

128 30.49 Budgets.—

129 (1) Pursuant to s. 129.03(2), each sheriff shall annually  
130 prepare and submit ~~certify~~ to the board of county commissioners  
131 a proposed budget ~~of expenditures~~ for the carrying out ~~of~~ the  
132 powers, duties, and operations of the office for the next  
133 ~~ensuing~~ fiscal year ~~of the county~~. The fiscal year of the  
134 sheriff shall ~~henceforth~~ commence on October 1 and end on  
135 September 30 of each year.

136 (2) (a) ~~The sheriff shall submit with the proposed budget~~  
137 ~~his or her sworn certificate, stating that the proposed~~  
138 ~~expenditures are reasonable and necessary for the proper and~~  
139 ~~efficient operation of the office for the ensuing year. The~~  
140 proposed budget must ~~shall~~ show the estimated amounts of all

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141 proposed expenditures for operating and equipping the sheriff's  
142 office and jail, excluding the cost of construction, repair, or  
143 capital improvement of county buildings during the ~~such~~ fiscal  
144 year. The expenditures must ~~shall~~ be categorized at the  
145 appropriate fund level in accordance with the following  
146 functional categories:

- 147 1. General law enforcement.
- 148 2. Corrections and detention alternative facilities.
- 149 3. Court services, excluding service of process.

150 (b) The sheriff shall submit with the proposed budget a  
151 sworn certificate stating that the proposed expenditures are  
152 reasonable and necessary for the proper and efficient operation  
153 of the office for the next fiscal year.

154 (c) Within the appropriate fund and functional category,  
155 expenditures shall be itemized in accordance with the uniform  
156 chart of accounts prescribed by the Department of Financial  
157 Services, as follows:

- 158 1. Personnel ~~Personal~~ services.
- 159 2. Operating expenses.
- 160 3. Capital outlay.
- 161 4. Debt service.
- 162 5. Grants and aids ~~Nonoperating disbursements and~~  
163 ~~contingency reserves.~~
- 164 6. Other uses.

165 (d) ~~(e)~~ The sheriff shall submit to the board of county  
166 commissioners for consideration and inclusion in the county  
167 budget, as deemed appropriate by the county, requests for  
168 construction, repair, or capital improvement of county buildings

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169 operated or occupied by the sheriff.

170 (3) The sheriff shall furnish to the board of county  
171 commissioners or the budget commission, if there is a budget  
172 commission in the county, all relevant and pertinent information  
173 concerning expenditures made in previous fiscal years and ~~to the~~  
174 proposed expenditures which ~~the~~ ~~such~~ board or commission deems  
175 necessary, including expenditures at the subobject code level in  
176 accordance with the uniform chart of accounts prescribed by the  
177 Department of Financial Services. The board or commission may  
178 not amend, modify, increase, or reduce any expenditure at the  
179 subobject code level. ~~except that~~ The board or commission may  
180 not require confidential information concerning details of  
181 investigations. Confidential information concerning details of  
182 investigations is exempt from ~~the provisions of~~ s. 119.07(1).

183 (4) The board of county commissioners or the budget  
184 commission, as appropriate ~~the ease may be~~, may require the  
185 sheriff to correct mathematical, mechanical, factual, and  
186 clerical errors and errors as to form in the proposed budget. At  
187 the hearings held pursuant to s. 200.065, the board or  
188 commission, ~~as the ease may be~~, may amend, modify, increase, or  
189 reduce any or all items of expenditure in the proposed budget,  
190 as certified by the sheriff pursuant to paragraphs (2)(a)-(c),  
191 and shall approve such budget, as amended, modified, increased,  
192 or reduced. The board or commission ~~it~~ must give written notice  
193 of its action to the sheriff and specify in such notice the  
194 specific items amended, modified, increased, or reduced. The  
195 budget must ~~shall~~ include the salaries and expenses of the  
196 sheriff's office, cost of operation of the county jail,

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197 purchase, maintenance and operation of equipment, including  
198 patrol cars, radio systems, transporting prisoners, court  
199 duties, and all other salaries, expenses, equipment, and  
200 investigation expenditures of the entire sheriff's office for  
201 the previous year.

202 (a) The sheriff, within 30 days after receiving written  
203 notice of such action by the board or commission, ~~either~~ in  
204 person or in his or her office, may file an appeal by petition  
205 to the Administration Commission. ~~Such appeal shall be by~~  
206 ~~petition to the Administration commission.~~ The petition must  
207 ~~shall~~ set forth the budget proposed by the sheriff, in the form  
208 and manner prescribed by the Executive Office of the Governor  
209 and approved by the Administration Commission, and the budget as  
210 approved by the board of county commissioners or the budget  
211 commission, ~~as the case may be,~~ and shall contain the reasons or  
212 grounds for the appeal. Such petition shall be filed with the  
213 Executive Office of the Governor, and a copy of the petition  
214 shall be served upon the board or commission from the decision  
215 of which appeal is taken by delivering the same to the chair or  
216 president thereof or to the clerk of the circuit court.

217 (b) The board ~~of county commissioners~~ or the ~~budget~~  
218 commission, ~~as the case may be,~~ shall have 5 days following ~~from~~  
219 delivery of a copy of ~~any~~ such petition to file a reply with the  
220 Executive Office of the Governor ~~a reply thereto,~~ and ~~it~~ shall  
221 deliver a copy of such reply to the sheriff.

222 Section 3. Subsection (4) of section 112.63, Florida  
223 Statutes, is amended to read:

224 112.63 Actuarial reports and statements of actuarial

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225 impact; review.-

226 (4) Upon receipt, pursuant to subsection (2), of an  
227 actuarial report, or ~~upon receipt~~, pursuant to subsection (3),  
228 of a statement of actuarial impact, the Department of Management  
229 Services shall acknowledge such receipt, but shall only review  
230 and comment on each retirement system's or plan's actuarial  
231 valuations at least on a triennial basis.

232 (a) If the department finds that the actuarial valuation  
233 is not complete, accurate, or based on reasonable assumptions or  
234 otherwise materially fails to satisfy the requirements of this  
235 part; ~~if the department~~ requires additional material  
236 information necessary to complete its review of the actuarial  
237 valuation of a system or plan or material information necessary  
238 to satisfy the duties of the department pursuant to s.  
239 112.665(1); ~~or if the department~~ does not receive the actuarial  
240 report or statement of actuarial impact, the department shall  
241 notify the administrator of the affected retirement system or  
242 plan and the affected governmental entity and request  
243 appropriate adjustment, the additional material information, or  
244 the required report or statement. The notification must inform  
245 the administrator ~~of the affected retirement system or plan~~ and  
246 the affected governmental entity of the consequences for failing  
247 ~~failure~~ to comply with the requirements of this subsection.

248 (b) If, after a reasonable period of time, a satisfactory  
249 adjustment is not made or the report, statement, or additional  
250 material information is not provided, the department may notify  
251 the Department of Revenue and the Department of Financial  
252 Services of the ~~such~~ noncompliance, and ~~in which case~~ the

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253 Department of Revenue and the Department of Financial Services  
254 shall withhold any funds not pledged for satisfaction of bond  
255 debt service which are payable to the affected governmental  
256 entity until the adjustment is made or the report, statement, or  
257 additional material information is provided to the department.  
258 The Department of Management Services shall specify the date  
259 such action is to begin and notify, ~~and notification by the~~  
260 ~~department must be received by~~ the Department of Revenue, the  
261 Department of Financial Services, and the affected governmental  
262 entity 30 days before the specified ~~date the action begins~~.

263 (c)-(a) Within 21 days after receipt of the notice, the  
264 affected governmental entity may petition the Department of  
265 Management Services for a hearing under ss. 120.569 and 120.57  
266 ~~with the Department of Management Services~~. The Department of  
267 Revenue and the Department of Financial Services may not be  
268 parties to the ~~any such~~ hearing, but may request to intervene if  
269 requested by the Department of Management Services or if the  
270 Department of Revenue or the Department of Financial Services  
271 determines its interests may be adversely affected by the  
272 hearing.

273 1. If the administrative law judge recommends in favor of  
274 the department, the department shall perform an actuarial  
275 review, prepare the statement of actuarial impact, or collect  
276 the requested material information. The cost to the department  
277 of performing the ~~such~~ actuarial review, preparing the  
278 statement, or collecting the requested material information  
279 shall be charged to the affected governmental entity whose ~~of~~  
280 ~~which the~~ employees are covered by the retirement system or

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281 plan. If payment ~~of such costs~~ is not received by the department  
282 within 60 days after ~~receipt by~~ the affected governmental entity  
283 receives ~~of~~ the request for payment, the department shall  
284 certify to the Department of Revenue and the Department of  
285 Financial Services the amount due, and the Department of Revenue  
286 and the Department of Financial Services shall pay such amount  
287 to the Department of Management Services from ~~any~~ funds not  
288 pledged for satisfaction of bond debt service which are payable  
289 to the affected governmental entity ~~of which the employees are~~  
290 ~~covered by the retirement system or plan.~~

291 2. If the administrative law judge recommends in favor of  
292 the affected governmental entity and the department performs an  
293 actuarial review, prepares the statement of actuarial impact, or  
294 collects the requested material information, the cost to the  
295 department ~~of performing the actuarial review, preparing the~~  
296 ~~statement, or collecting the requested material information~~  
297 shall be paid by the Department of Management Services.

298 (d)(b) In the case of an affected special district, the  
299 Department of Management Services shall also notify the  
300 Department of Community Affairs. Upon receipt of notification,  
301 the Department of Community Affairs shall proceed pursuant to  
302 ~~the provisions of s. 189.421 with regard to the special~~  
303 ~~district.~~

304 1. Failure of a special district to provide a required  
305 report or statement, to make appropriate adjustments, or to  
306 provide additional material information after the procedures  
307 specified in s. 189.421(1) are exhausted shall be deemed final  
308 action by the special district.

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309        2. The Department of Management Services may notify the  
310 Department of Community Affairs of those special districts that  
311 failed to come into compliance. Upon receipt of notification,  
312 the Department of Community Affairs shall proceed pursuant to s.  
313 189.421(4).

314        Section 4. Section 129.01, Florida Statutes, is amended to  
315 read:

316        129.01 Budget system established. ~~There is hereby~~  
317 ~~established~~ A budget system for the control of the finances of  
318 the boards of county commissioners of the several counties of  
319 the state is established, as follows:

320        (1) A budget ~~There~~ shall be prepared, approved, adopted,  
321 and executed, as prescribed in this chapter, ~~for the fiscal year~~  
322 ~~ending September 30, 1952, and for each fiscal year.~~ At a  
323 minimum, the budget must show for each fund, as thereafter, an  
324 annual budget for such funds as may be required by law and or by  
325 sound financial practices, budgeted revenues and expenditures by  
326 organizational unit at a level of detail that is at least  
327 similar to the level of detail in the annual financial report  
328 required under s. 218.32(1) and generally accepted accounting  
329 ~~principles. The budget shall control the levy of taxes and the~~  
330 ~~expenditure of money for all county purposes during the ensuing~~  
331 ~~fiscal year.~~

332        (2) The ~~Each~~ budget must ~~shall~~ conform to the following  
333 general directions and requirements:

334        (a) The budget must ~~shall~~ be prepared, summarized, and  
335 approved by the board of county commissioners of each county.

336        (b) The budget must ~~shall~~ be balanced, so that, ~~that is,~~

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337 the total of the estimated receipts available from taxation and  
338 other sources, including balances brought forward from prior  
339 fiscal years, equals shall equal the total of the appropriations  
340 for expenditures and reserves. ~~It shall conform to the uniform~~  
341 ~~classification of accounts prescribed by the appropriate state~~  
342 ~~agency.~~ The budgeted receipts must ~~division of the budget shall~~  
343 include 95 percent of all receipts reasonably ~~to be~~ anticipated  
344 from all sources, including taxes to be levied, provided the  
345 percent anticipated from ad valorem levies is shall be as  
346 specified in s. 200.065(2)(a), and is 100 percent of the amount  
347 of the balances ~~of both cash and liquid securities~~ estimated to  
348 be brought forward at the beginning of the fiscal year. The  
349 appropriations must ~~appropriation division of the budget shall~~  
350 include itemized appropriations for all expenditures authorized  
351 by law, contemplated to be made, or incurred for the benefit of  
352 the county during the ~~said~~ year and the provision for ~~the~~  
353 reserves authorized by this chapter. Both the receipts and  
354 appropriations must ~~appropriation divisions shall~~ reflect the  
355 approximate division of expenditures between countywide  
356 expenditures and noncountywide expenditures and the division of  
357 county revenues derived from or on behalf of the county as a  
358 whole and county revenues derived from or on behalf of a  
359 municipal service taxing unit, special district included within  
360 the county budget, unincorporated area, service area, or program  
361 area, or otherwise not received for or on behalf of the county  
362 as a whole.

(c) Provision may be made for the following reserves:

1. A reserve for contingencies may be provided which does

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365 ~~in a sum not to exceed 10 percent of the total appropriations of~~  
366 ~~the budget.~~

367 2. A reserve for cash balance to be carried over may be  
368 provided for the purpose of paying expenses from October 1 of  
369 the next ensuing fiscal year until ~~the time when~~ the revenues  
370 for that year are expected to be available. This reserve may be  
371 not be more than 20 percent of the total appropriations.  
372 However, receipts and balances of the budget, provided that for  
373 the bond interest and sinking fund budget, this reserve may not  
374 exceed be not more than the total maturities of debt, (both  
375 principal and interest), which that will occur during the next  
376 ensuing fiscal year, plus the sinking fund requirements,  
377 computed on a straight-line basis, for any outstanding  
378 obligations to be paid from the fund.

379 (d) An appropriation for "outstanding indebtedness" shall  
380 be made to provide for the payment of vouchers that which have  
381 been incurred in and charged against the budget for the current  
382 year or a prior year, but that which are expected to be unpaid  
383 at the beginning of the next fiscal ensuing year ~~for which the~~  
384 ~~budget is being prepared~~. The appropriation for the payment of  
385 such vouchers shall be to made in the same fund in which for  
386 ~~which~~ the expenses were originally incurred.

387 (e) Any surplus arising from an excess of the estimated  
388 cash balance over the estimated amount of unpaid obligations to  
389 be carried over in a fund at the end of the current fiscal year  
390 may be transferred to any of the other funds of the county, and  
391 the amount so transferred shall be budgeted as a receipt to such  
392 other funds. However, a, provided, that no such surplus:

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393           1. In a fund raised for debt service may not ~~shall~~ be  
394 transferred to another fund until, ~~except to a fund raised for~~  
395 ~~the same purposes in the same territory, unless the debt for~~  
396 which the fund was established of such territory has been  
397 extinguished., ~~in which case it may be transferred to any other~~  
398 ~~fund raised for that territory; provided, further, that no such~~  
399 ~~surplus~~

400           2. In a capital outlay reserve fund may not be transferred  
401 to another fund until ~~such time as~~ the projects for which the  
402 ~~such~~ capital outlay reserve fund was raised have been completed  
403 and all obligations paid.

404           Section 5. Subsection (6) of section 129.02, Florida  
405 Statutes, is amended to read:

406           129.02 Requisites of budgets.—Each budget shall conform to  
407 the following specific directions and requirements:

408           (6) For each special district included within the county  
409 budget, the ~~operating fund~~ budget must show budgeted revenues  
410 and expenditures by organizational unit at a level of detail  
411 that is at least similar to the level of detail in the annual  
412 financial report required under s. 218.32(1). The amount  
413 available from taxation and other sources, including balances  
414 brought forward from prior fiscal years, must equal the total  
415 appropriations for expenditures and reserves. The budget must  
416 include ~~shall contain an estimate of receipts by source and~~  
417 ~~balances as provided herein, and an itemized estimate of~~  
418 expenditures necessary that will need to be incurred to carry on  
419 all functions and activities of the special district as ~~now or~~  
420 ~~hereafter~~ provided by law, including and of the indebtedness of

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421 the special district and the provision for required reserves,  
422 ~~also of the reserves for contingencies and the balances, as~~  
423 ~~hereinbefore provided, which should be carried forward at the~~  
424 ~~end of the year.~~

425 Section 6. Section 129.021, Florida Statutes, is amended  
426 to read:

427 129.021 County officer budget information.—Notwithstanding  
428 other provisions of law, the budgets of all county officers, as  
429 submitted to the board of county commissioners, must ~~shall~~ be in  
430 sufficient detail and contain such information as the board of  
431 county commissioners may require in furtherance of their powers  
432 and responsibilities provided in ss. 125.01(1)(q), ~~and (r), and~~  
433 (v), and (6) and 129.01(2)(b).

434 Section 7. Subsection (3) of section 129.03, Florida  
435 Statutes, is amended to read:

436 129.03 Preparation and adoption of budget.—

437 (3) ~~No later than 15 days after certification of value by~~  
438 ~~the property appraiser pursuant to s. 200.065(1),~~ The county  
439 budget officer, after tentatively ascertaining the proposed  
440 fiscal policies of the board for the next ensuing fiscal year,  
441 shall prepare and present to the board a tentative budget for  
442 the next ensuing fiscal year for each of the funds provided in  
443 this chapter, including all estimated receipts, taxes to be  
444 levied, and balances expected to be brought forward and all  
445 estimated expenditures, reserves, and balances to be carried  
446 over at the end of the year.

447 (a) The board of county commissioners shall receive and  
448 examine the tentative budget for each fund and, subject to the

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449 notice and hearing requirements of s. 200.065, shall require  
450 such changes to be made as it deems ~~shall deem~~ necessary, +  
451 provided the budget remains ~~shall remain~~ in balance. The county  
452 budget officer's estimates of receipts other than taxes, and of  
453 balances to be brought forward, may ~~shall~~ not be revised except  
454 by a resolution of the board, duly passed and spread on the  
455 minutes of the board. However, the board may allocate to any of  
456 the funds of the county any anticipated receipts, other than  
457 taxes levied for a particular fund, except receipts designated  
458 or received to be expended for a particular purpose.

459 (b) Upon receipt of the tentative budgets and completion  
460 of any revisions ~~made by the board~~, the board shall prepare a  
461 statement summarizing all of the adopted tentative budgets. The  
462 ~~This~~ summary statement must ~~shall~~ show, for each budget and the  
463 total of all budgets, the proposed tax millages, ~~the~~ balances,  
464 ~~the~~ reserves, and the total of each major classification of  
465 receipts and expenditures, classified according to the uniform  
466 classification of accounts adopted ~~prescribed~~ by the appropriate  
467 state agency. The board shall cause this summary statement to be  
468 advertised one time in a newspaper of general circulation  
469 published in the county, or by posting at the courthouse door if  
470 there is no such newspaper, and the advertisement must ~~shall~~  
471 appear adjacent to the advertisement required pursuant to s.  
472 200.065.

473 (c) The board shall hold public hearings to adopt  
474 tentative and final budgets pursuant to s. 200.065. The hearings  
475 shall be primarily for the purpose of hearing requests and  
476 complaints from the public regarding the budgets and the

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477 proposed tax levies and for explaining the budget and any  
478 proposed or adopted amendments ~~thereto, if any.~~ The tentative  
479 budget must be posted on the county's official website at least  
480 2 days before the public hearing to consider such budget. The  
481 final budget must be posted on the website within 30 days after  
482 adoption. The tentative budgets, adopted tentative budgets, and  
483 final budgets shall be filed in the office of the county auditor  
484 as a public record. Sufficient reference in words and figures to  
485 identify the particular transactions shall be made in the  
486 minutes of the board to record its actions with reference to the  
487 budgets.

488 Section 8. Subsection (1) and paragraphs (a) and (f) of  
489 subsection (2) of section 129.06, Florida Statutes, are amended  
490 to read:

491 129.06 Execution and amendment of budget.—

492 (1) Upon the final adoption of the budgets as provided in  
493 this chapter, the budgets so adopted must ~~shall~~ regulate the  
494 expenditures of the county and each special district included  
495 within the county budget, and the itemized estimates of  
496 expenditures must ~~shall~~ have the effect of fixed appropriations  
497 and may ~~shall~~ not be amended, altered, or exceeded except as  
498 provided in this chapter.

499 (a) The modified-accrual basis or accrual basis of  
500 accounting must be followed for all funds in accordance with  
501 generally accepted accounting principles.

502 (b) The cost of the investments provided in this chapter,  
503 or the receipts from their sale or redemption, may ~~must~~ not be  
504 treated as expense or income, and ~~but~~ the investments on hand at

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505 | the beginning or end of each fiscal year must be carried as  
506 | separate items at cost in the fund balances; however, the  
507 | amounts of profit or loss received on their sale must be treated  
508 | as income or expense, as applicable ~~the case may be~~.

509 |       (2) The board at any time within a fiscal year may amend a  
510 | budget for that year, and may within the first 60 days of a  
511 | fiscal year amend the budget for the prior fiscal year, as  
512 | follows:

513 |       (a) Appropriations for expenditures within ~~in~~ any fund may  
514 | be decreased or ~~and other appropriations in the same fund~~  
515 | ~~correspondingly~~ increased by motion recorded in the minutes,  
516 | provided that the total ~~of the~~ appropriations of the fund does  
517 | not change ~~may not be changed~~. The board of county  
518 | commissioners, ~~however,~~ may establish procedures by which the  
519 | designated budget officer may authorize ~~certain~~  
520 | ~~intradepartmental~~ budget amendments, provided that the total  
521 | appropriations ~~appropriation~~ of the fund does not change  
522 | ~~department may not be changed~~.

523 |       (f) Unless otherwise prohibited by law, if an amendment to  
524 | a budget is required for a purpose not specifically authorized  
525 | in paragraphs (a)-(e), ~~unless otherwise prohibited by law,~~ the  
526 | amendment may be authorized by resolution or ordinance of the  
527 | board of county commissioners adopted following a public  
528 | hearing.

529 |       1. The public hearing must be advertised at least 2 days,  
530 | but not more than 5 days, before the date of the hearing. The  
531 | advertisement must appear in a newspaper of paid general  
532 | circulation and must identify the name of the taxing authority,

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533 the date, place, and time of the hearing, and the purpose of the  
534 hearing. The advertisement must also identify each budgetary  
535 fund to be amended, the source of the funds, the use of the  
536 funds, and the total amount of each fund's appropriations  
537 ~~budget.~~

538 2. If the board amends the budget pursuant to this  
539 paragraph, the adopted amendment must be posted on the county's  
540 official website within 5 days after adoption.

541 Section 9. Section 129.07, Florida Statutes, is amended to  
542 read:

543 129.07 Unlawful to exceed the budget; ~~certain contracts~~  
544 ~~void; commissioners contracting excess indebtedness personally~~  
545 ~~liable. It is unlawful for~~ The board of county commissioners may  
546 not ~~to~~ expend or enter into a contract requiring expenditures  
547 ~~for the expenditure~~ in any fiscal year for more than the amount  
548 of appropriations budgeted in each fund's budget, except as  
549 provided herein, and ~~in no case shall~~ the total appropriations  
550 of any budget may not be exceeded, except as provided in s.  
551 129.06, ~~and~~ Any indebtedness contracted for any purpose against  
552 either of the funds enumerated in this chapter or for any  
553 purpose, ~~the expenditure for~~ which is chargeable to either of  
554 the said funds, is ~~shall be~~ null and void, and no suit may ~~or~~  
555 ~~suits shall~~ be prosecuted in any court in this state for the  
556 collection of such indebtedness. ~~same, and~~ The members of the  
557 board of county commissioners voting ~~for~~ and contracting for  
558 such indebtedness ~~amounts and the bonds of such members of said~~  
559 ~~boards also~~ shall be liable for any ~~the~~ excess indebtedness ~~so~~  
560 contracted for.

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561 Section 10. Section 129.201, Florida Statutes, is amended  
562 to read:

563 129.201 Budget of supervisor of elections; manner and time  
564 of preparation and presentation.—

565 (1) Pursuant to ss. 129.01 and ~~ss.~~ 129.03(2), each  
566 supervisor of elections shall annually prepare and submit  
567 ~~certify~~ to the board of county commissioners, or county budget  
568 commission if there is one in the county, a proposed budget for  
569 carrying out the powers, duties, and operations of income and  
570 ~~expenditures to fulfill the duties, responsibilities, and~~  
571 ~~operation~~ of the office of the supervisor of elections for the  
572 next ensuing fiscal year ~~of the county~~. The fiscal year of the  
573 supervisor of elections commences ~~shall commence~~ on October 1 of  
574 each year and ends ~~shall end~~ on September 30 of the following  
575 year.

576 (2)(a) Expenditures must be itemized in accordance with  
577 the uniform accounting system prescribed by the Department of  
578 Financial Services ~~Each expenditure item in the budget for the~~  
579 ~~supervisor of elections shall be itemized generally as follows:~~

580 (a) ~~1.~~ Personnel services. ~~Compensation for the supervisor~~  
581 ~~of elections and all other personnel of the office.~~

582 (b) ~~2.~~ Operating expenses.

583 (c) ~~3.~~ Capital outlay.

584 (d) Debt service.

585 (e) ~~4.~~ Grants and aids. ~~Contingencies and transfers.~~

586 (f) Other uses.

587 (b) ~~To the extent appropriate, the budget shall be further~~  
588 ~~itemized in conformance with the Uniform Accounting System for~~

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589 ~~Local Units of Government in Florida adopted by rule of the~~  
590 ~~Chief Financial Officer.~~

591 (3) The supervisor of elections shall furnish to the board  
592 of county commissioners or the county budget commission all  
593 relevant and pertinent information that the ~~which such~~ board or  
594 commission deems ~~shall deem~~ necessary, including expenditures at  
595 the subobject code level in accordance with the uniform chart of  
596 accounts prescribed by the Department of Financial Services. The  
597 board or commission may not amend, modify, increase, or reduce  
598 any expenditure at the subobject code level.

599 (4) The board or commission, as appropriate ~~the ease may~~  
600 ~~be,~~ may require the supervisor of elections to correct  
601 mathematical, mechanical, factual, and clerical errors and  
602 errors of form in the proposed budget. At the hearings held  
603 pursuant to s. 200.065, the board or commission may amend,  
604 modify, increase, or reduce any or all items of expenditure in  
605 the proposed budget as submitted under subsections (1) and (2);  
606 and, as amended, modified, increased, or reduced, such budget  
607 shall be approved by the board or commission, which must provide  
608 ~~giving~~ written notice of its action to specific items amended,  
609 modified, increased, or reduced.

610 (5) The board or commission shall include in the county  
611 budget the items of proposed expenditures ~~as~~ set forth in the  
612 budget which are required by this section to be submitted, after  
613 the budget has been reviewed and approved. The board or  
614 commission shall include the supervisor of elections' reserve  
615 for contingencies ~~provided herein~~ in the general county budget's  
616 reserve for contingencies ~~account in the general county budget.~~

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617 (6) The supervisor of elections' reserve for contingencies  
618 ~~is in the budget of a supervisor of elections shall be governed~~  
619 by the same provisions governing the amount and use of the  
620 reserve for contingencies appropriated in the county budget.

621 (7) The proposed budget shall be submitted to the board of  
622 county commissioners or county budget commission pursuant to s.  
623 129.03(2)~~7~~ and ~~the budget shall be included by the board or~~  
624 commission in the general county budget.

625 (8) The items placed in the budget of the board are  
626 ~~pursuant to this act shall be~~ subject to the same provisions of  
627 law as the county annual budget; however, an ~~no~~ amendment ~~may be~~  
628 ~~made~~ to the appropriations of the office of the supervisor of  
629 elections may not be made without due notice of the change to  
630 the supervisor of elections.

631 (9) The budget of the supervisor of elections may be  
632 increased by the board of county commissioners to cover such  
633 expenses for emergencies and unanticipated expenses as are  
634 recommended and justified by the supervisor of elections.

635 Section 11. Section 166.241, Florida Statutes, is amended  
636 to read:

637 166.241 Fiscal years, ~~appropriations,~~ budgets, and budget  
638 amendments.—

639 (1) Each municipality shall establish ~~make provision for~~  
640 ~~establishing~~ a fiscal year beginning October 1 of each year and  
641 ending September 30 of the following year.

642 (2) The governing body of each municipality shall adopt a  
643 budget each fiscal year. The budget must be adopted by ordinance  
644 or resolution unless otherwise specified in the respective

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645 municipality's charter. The amount available from taxation and  
646 other sources, including balances brought forward ~~amounts~~  
647 ~~carried over~~ from prior fiscal years, must equal the total  
648 appropriations for expenditures and reserves. At a minimum, the  
649 adopted budget must show for each fund, as required by law and  
650 sound financial practices, budgeted revenues and expenditures by  
651 organizational unit at a level of detail at least similar to the  
652 level of detail in the annual financial report required under s.  
653 218.32(1). The adopted budget must regulate expenditures of the  
654 municipality, and an ~~it is unlawful for any~~ officer of a  
655 municipal government may not ~~to~~ expend or contract for  
656 expenditures in any fiscal year except pursuant to the adopted  
657 budget in pursuance of budgeted appropriations.

658 (3) The tentative budget must be posted on the  
659 municipality's official website at least 2 days before the  
660 budget hearing, held pursuant to s. 200.065 or other law, to  
661 consider such budget. The final adopted budget must be posted on  
662 the municipality's official website within 30 days after  
663 adoption. If the municipality does not operate an official  
664 website, the municipality must, within a reasonable period of  
665 time as established by the county or counties in which the  
666 municipality is located, transmit the tentative budget and final  
667 budget to the manager or administrator of such counties who  
668 shall post the budgets on the county's website.

669 (4)~~(3)~~ The governing body of each municipality at any time  
670 within a fiscal year or within up to 60 days following the end  
671 of the fiscal year may amend a budget for that year as follows:

672 (a) Appropriations for expenditures within a fund may be

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673 decreased or increased by motion recorded in the minutes if  
674 ~~provided that~~ the total ~~of the~~ appropriations of the fund is not  
675 changed.

676 (b) The governing body may establish procedures by which  
677 the designated budget officer may authorize ~~certain~~ budget  
678 amendments if within a department, ~~provided that~~ the total ~~of~~  
679 ~~the~~ appropriations of the fund ~~department~~ is not changed.

680 (c) If a budget amendment is required for a purpose not  
681 specifically authorized in paragraph (a) or paragraph (b), the  
682 budget amendment must be adopted in the same manner as the  
683 original budget unless otherwise specified in the municipality's  
684 ~~charter of the respective municipality~~.

685 (5) If the governing body of a municipality amends the  
686 budget pursuant to paragraph (4)(c), the adopted amendment must  
687 be posted on the official website of the municipality within 5  
688 days after adoption. If the municipality does not operate an  
689 official website, the municipality must, within a reasonable  
690 period of time as established by the county or counties in which  
691 the municipality is located, transmit the adopted amendment to  
692 the manager or administrator of such county or counties who  
693 shall post the adopted amendment on the county's website.

694 Section 12. Paragraph (a) of subsection (1) of section  
695 189.4044, Florida Statutes, is amended to read:

696 189.4044 Special procedures for inactive districts.—

697 (1) The department shall declare inactive any special  
698 district in this state by documenting that:

699 (a) The special district meets one of the following  
700 criteria:

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701 1. The registered agent of the district, the chair of the  
702 governing body of the district, or the governing body of the  
703 appropriate local general-purpose government notifies the  
704 department in writing that the district has taken no action for  
705 2 or more years;

706 2. Following an inquiry from the department, the  
707 registered agent of the district, the chair of the governing  
708 body of the district, or the governing body of the appropriate  
709 local general-purpose government notifies the department in  
710 writing that the district has not had a governing board or a  
711 sufficient number of governing board members to constitute a  
712 quorum for 2 or more years or the registered agent of the  
713 district, the chair of the governing body of the district, or  
714 the governing body of the appropriate local general-purpose  
715 government fails to respond to the department's inquiry within  
716 21 days; ~~or~~

717 3. The department determines, pursuant to s. 189.421, that  
718 the district has failed to file any of the reports listed in s.  
719 189.419; ~~or~~

720 4. The district has not had a registered office and agent  
721 on file with the department for 1 or more years.

722 Section 13. Subsection (1) of section 189.412, Florida  
723 Statutes, is amended to read:

724 189.412 Special District Information Program; duties and  
725 responsibilities.—The Special District Information Program of  
726 the Department of Community Affairs is created and has the  
727 following special duties:

728 (1) The collection and maintenance of special district

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729 noncompliance status reports from the Department of Management  
730 Services, the Department of Financial Services, the Division of  
731 Bond Finance of the State Board of Administration, ~~and~~ the  
732 Auditor General, and the Legislative Auditing Committee, for the  
733 reporting required in ss. 112.63, 218.32, 218.38, and 218.39.

734 The noncompliance reports must list those special districts that  
735 did not comply with the statutory reporting requirements.

736 Section 14. Subsections (3) through (7) of section  
737 189.418, Florida Statutes, are amended to read:

738 189.418 Reports; budgets; audits.—

739 (3) The governing body of each special district shall  
740 adopt a budget by resolution each fiscal year. The total amount  
741 available from taxation and other sources, including balances  
742 brought forward ~~amounts carried over~~ from prior fiscal years,  
743 must equal the total of appropriations for expenditures and  
744 reserves. At a minimum, the adopted budget must show for each  
745 fund, as required by law and sound financial practices, budgeted  
746 revenues and expenditures by organizational unit at a level of  
747 detail that is at least similar to the level of detail in the  
748 annual financial report required under s. 218.32(1). The adopted  
749 budget must regulate expenditures of the special district, and  
750 ~~an it is unlawful for any officer of a special district may not~~  
751 ~~to~~ expend or contract for expenditures in any fiscal year except  
752 pursuant to the adopted budget ~~in pursuance of budgeted~~  
753 ~~appropriations.~~

754 (4) The tentative budget must be posted on the special  
755 district's official website at least 2 days before the budget  
756 hearing, held pursuant to s. 200.065 or other law, to consider

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757 such budget. The final adopted budget must be posted on the  
758 special district's official website within 30 days after  
759 adoption. If the special district does not operate an official  
760 website, the special district must, within a reasonable period  
761 of time as established by the local general-purpose government,  
762 or governments in which the special district is located or the  
763 local governing authority to which the district is dependent,  
764 transmit the tentative budget or final budget to the manager or  
765 administrator of the local general-purpose government or the  
766 local governing authority. The manager or administrator shall  
767 post the tentative budget or final budget on the website of the  
768 local general-purpose government or governing authority. This  
769 subsection and subsection (3) does not apply to water management  
770 districts as defined in s. 373.019.

771 (5)-(4) The proposed budget of a dependent special district  
772 must shall be presented in accordance with generally accepted  
773 accounting principles, contained within the general budget of  
774 the local governing authority to which it is dependent, and be  
775 clearly stated as the budget of the dependent district. However,  
776 with the concurrence of the local governing authority, a  
777 dependent district may be budgeted separately. The dependent  
778 district must provide any budget information requested by the  
779 local governing authority at the time and place designated by  
780 the local governing authority.

781 (6)-(5) The governing body of each special district at any  
782 time within a fiscal year or within up to 60 days following the  
783 end of the fiscal year may amend a budget for that year as  
784 follows:-

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785        (a) Appropriations for expenditures within a fund may be  
786 decreased or increased by motion recorded in the minutes if the  
787 total appropriations of the fund do not change.

788        (b) The governing body may establish procedures by which  
789 the designated budget officer may authorize certain budget  
790 amendments if the total appropriations of the fund is not  
791 changed.

792        (c) If a budget amendment is required for a purpose not  
793 specifically authorized in paragraph (a) or paragraph (b), the  
794 budget amendment must be adopted by resolution.

795        (7) If the governing body of a special district amends the  
796 budget pursuant to paragraph (6)(c), the adopted amendment must  
797 be posted on the official website of the special district within  
798 5 days after adoption. If the special district does not operate  
799 an official website, the special district must, within a  
800 reasonable period of time as established by the local general-  
801 purpose government, transmit the adopted amendment to the  
802 manager or administrator of the local general-purpose government  
803 or governments in which the special district is located or the  
804 governing authority to which the district is dependent. The  
805 manager or administrator shall post the adopted amendment on the  
806 website of the local general-purpose government or governing  
807 authority.

808        (8)(6) A local general-purpose government governing  
809 authority may, in its discretion, review the budget or tax levy  
810 of any special district located solely within its boundaries.

811        (9) All special districts must comply with the financial  
812 reporting requirements of ss. 218.32 and 218.39. A local

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813 general-purpose government or governing authority may request,  
814 from any special district located solely within its boundaries,  
815 financial information in order to comply with its reporting  
816 requirements under ss. 218.32 and 218.39. The special district  
817 must cooperate with such request and provide the financial  
818 information at the time and place designated by the local  
819 general-purpose government or governing authority.

820 ~~(10)(7)~~ All reports or information required to be filed  
821 with a local general-purpose government or governing authority  
822 under ss. 189.415, 189.416, and 189.417 and subsection (8) ~~this~~  
823 ~~section~~ shall:

824 (a) If ~~When~~ the local general-purpose government or  
825 governing authority is a county, be filed with the clerk of the  
826 board of county commissioners.

827 (b) If ~~When~~ the district is a multicounty district, be  
828 filed with the clerk of the county commission in each county.

829 (c) If ~~When~~ the local general-purpose government or  
830 governing authority is a municipality, be filed at the place  
831 designated by the municipal governing body.

832 Section 15. Section 189.419, Florida Statutes, is amended  
833 to read:

834 189.419 Effect of failure to file certain reports or  
835 information.-

836 (1) If an independent ~~a~~ special district fails to file the  
837 reports or information required under s. 189.415, s. 189.416, ~~or~~  
838 s. 189.417, or s. 189.418(9) with the local general-purpose  
839 government or governments in which it is located ~~governing~~  
840 authority, the person authorized to receive and read the reports

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841 or information or the local general-purpose government shall  
842 notify the district's registered agent ~~and the appropriate local~~  
843 ~~governing authority or authorities~~. If requested by the  
844 district, the local general-purpose government governing  
845 ~~authority~~ shall grant an extension of ~~time of~~ up to 30 days for  
846 filing the required reports or information.

847 ~~(2)~~ If the governing body of at any time the local  
848 general-purpose government or governments governing authority or  
849 ~~authorities or the board of county commissioners~~ determines that  
850 there has been an unjustified failure to file these ~~the~~ reports  
851 or information ~~described in subsection (1)~~, it may notify the  
852 department, and the department may proceed pursuant to s.  
853 189.421 (1).

854 (2) If a dependent special district fails to file the  
855 reports or information required under s. 189.416, s. 189.417, or  
856 s. 189.418(9) with the local governing authority to which it is  
857 dependent, the local governing authority shall take whatever  
858 steps it deems necessary to enforce the special district's  
859 accountability. Such steps may include, as authorized,  
860 withholding funds, removing governing board members at will,  
861 vetoing the special district's budget, conducting the oversight  
862 review process set forth in s. 189.428, or amending, merging, or  
863 dissolving the special district in accordance with the  
864 provisions contained in the ordinance that created the dependent  
865 special district.

866 (3) If a special district fails to file the reports or  
867 information required under ~~s. 112.63, s. 218.32, s. 218.38, or~~  
868 ~~s. 218.39~~ with the appropriate state agency, the agency shall

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869 notify the department, and the department shall send a certified  
870 technical assistance letter to the special district which  
871 summarizes the requirements and encourages the special district  
872 to take steps to prevent the noncompliance from reoccurring  
873 proceed pursuant to s. 189.421.

874 (4) If a special district fails to file the reports or  
875 information required under s. 112.63 with the appropriate state  
876 agency, the agency shall notify the department and the  
877 department shall proceed pursuant to s. 189.421(1).

878 (5) If a special district fails to file the reports or  
879 information required under s. 218.32 or s. 218.39 with the  
880 appropriate state agency or office, the state agency or office  
881 shall, and the Legislative Auditing Committee may, notify the  
882 department and the department shall proceed pursuant to s.  
883 189.421.

884 Section 16. Section 189.421, Florida Statutes, is amended  
885 to read:

886 189.421 Failure of district to disclose financial  
887 reports.—

888 (1) (a) If ~~When~~ notified pursuant to s. 189.419(1), (4), or  
889 (5) 189.419, the department shall attempt to assist a special  
890 district in complying to comply with its financial reporting  
891 requirements by sending a certified letter to the special  
892 district, and, if the special district is dependent, sending a  
893 copy of that the letter to the chair of the ~~governing body of~~  
894 the local governing authority. The letter must include general-  
895 purpose government, which includes the following: a description  
896 of the required report, including statutory submission

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897 deadlines, a contact telephone number for technical assistance  
898 to help the special district comply, a 60-day deadline extension  
899 ~~of time~~ for filing the required report with the appropriate  
900 entity, the address where the report must be filed, and an  
901 explanation of the penalties for noncompliance.

902 (b) A special district that is unable to meet the 60-day  
903 reporting deadline must provide written notice to the department  
904 before the expiration of the deadline stating the reason the  
905 special district is unable to comply with the deadline, the  
906 steps the special district is taking to prevent the  
907 noncompliance from reoccurring, and the estimated date that the  
908 special district will file the report with the appropriate  
909 agency. The district's written response does not constitute an  
910 extension by the department; however, the department shall  
911 forward the written response as follows:

912 1. If the written response refers to the reports required  
913 under s. 218.32 or s. 218.39, forward the written response to  
914 the Legislative Auditing Committee for its consideration in  
915 determining whether the special district should be subject to  
916 further state action in accordance with s. 11.40(5)(b).

917 2. If the written response refers to the reports or  
918 information requirements listed in s. 189.419(1), forward the  
919 written response to the local general-purpose government or  
920 governments for its consideration in determining whether the  
921 oversight review process set forth in s. 189.428 should be  
922 undertaken.

923 3. If the written response refers to the reports or  
924 information required under s. 112.63, forward the written

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925 response to the Department of Management Services for its  
926 consideration in determining whether the special district should  
927 be subject to further state action in accordance with s.  
928 112.63(4)(d)2. The department may grant an additional 30-day  
929 extension of time if requested to do so in writing by the  
930 special district. The department shall notify the appropriate  
931 entity of the new extension of time. In the case of a special  
932 district that did not timely file the reports or information  
933 required by s. 218.38, the department shall send a certified  
934 technical assistance letter to the special district which  
935 summarizes the requirements and encourages the special district  
936 to take steps to prevent the noncompliance from reoccurring.

937 (2) Failure of a special district to comply with the  
938 actuarial and financial reporting requirements under s. 112.63,  
939 s. 218.32, or s. 218.39 after the procedures of subsection (1)  
940 are exhausted shall be deemed final action of the special  
941 district. The actuarial and financial reporting requirements are  
942 declared to be essential requirements of law. Remedy for  
943 noncompliance shall be by writ of certiorari as set forth in  
944 subsection (4) (3).

945 (3) Pursuant to s. 11.40(5)(b), the Legislative Auditing  
946 Committee shall notify the department of those districts that  
947 fail failed to file the required reports report. If the  
948 procedures described in subsection (1) have not yet been  
949 initiated, the department shall initiate such procedures upon  
950 receiving the notice from the Legislative Auditing Committee.  
951 Otherwise, within 60 30 days after receiving such this notice,  
952 or within 60 30 days after the expiration of the 60-day deadline

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953 ~~extension date~~ provided in subsection (1), whichever occurs  
954 later, the department, ~~shall proceed as follows:~~ notwithstanding  
955 the provisions of chapter 120, ~~the department~~ shall file a  
956 petition for writ of certiorari with the circuit court. Venue  
957 for all actions pursuant to this subsection is ~~shall be~~ in Leon  
958 County. The court shall award the prevailing party attorney's  
959 fees and costs in all cases filed pursuant to this section  
960 unless affirmatively waived by all parties. A writ of certiorari  
961 shall be issued unless a respondent establishes that the  
962 notification of the Legislative Auditing Committee was issued as  
963 a result of material error. Proceedings under this subsection  
964 shall otherwise be governed by the Rules of Appellate Procedure.

965 (4) Pursuant to s. 112.63(4)(d)2., the Department of  
966 Management Services may notify the department of those special  
967 districts that have failed to file the required adjustments,  
968 additional information, or report or statement after the  
969 procedures of subsection (1) have been exhausted. Within 60 days  
970 after receiving such notice or within 60 days after the 60-day  
971 deadline provided in subsection (1), whichever occurs later, the  
972 department, notwithstanding chapter 120, shall file a petition  
973 for writ of certiorari with the circuit court. Venue for all  
974 actions pursuant to this subsection is in Leon County. The court  
975 shall award the prevailing party attorney's fees and costs in  
976 all cases filed pursuant to this section unless affirmatively  
977 waived by all parties. A writ of certiorari shall be issued  
978 unless a respondent establishes that the notification of the  
979 Department of Management Services was issued as a result of  
980 material error. Proceedings under this subsection are otherwise

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981 governed by the Rules of Appellate Procedure.

982 Section 17. Subsection (6) is added to section 195.087,  
983 Florida Statutes, to read:

984 195.087 Property appraisers and tax collectors to submit  
985 budgets to Department of Revenue.-

986 (6) The final approved budget of each property appraiser  
987 and tax collector must be posted on the county's official  
988 website within 5 days after adoption of the county's budget. The  
989 final approved budget of each property appraiser and tax  
990 collector may be included in the county's budget.

991 Section 18. Paragraphs (d), (e), and (f) of subsection (1)  
992 of section 218.32, Florida Statutes, are amended, and paragraph  
993 (g) is added to that subsection, to read:

994 218.32 Annual financial reports; local governmental  
995 entities.-

996 (1)

997 (d) Each local governmental entity that is required to  
998 provide for an audit under ~~in accordance with~~ s. 218.39(1) must  
999 submit ~~the annual financial report with the audit report.~~ a copy  
1000 of the audit report and annual financial report ~~must be~~  
1001 ~~submitted~~ to the department within 45 days after the completion  
1002 of the audit report but no later than 9 ~~12~~ months after the end  
1003 of the fiscal year.

1004 (e) Each local governmental entity that is not required to  
1005 provide for an audit under ~~report in accordance with~~ s. 218.39  
1006 must submit the annual financial report to the department no  
1007 later than 9 months after the end of the fiscal ~~April 30 of each~~  
1008 year. The department shall consult with the Auditor General in

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1009 the development of the format of annual financial reports  
1010 submitted pursuant to this paragraph. The format must ~~shall~~  
1011 include balance sheet information used ~~to be utilized~~ by the  
1012 Auditor General pursuant to s. 11.45(7)(f). The department must  
1013 forward the financial information contained within the ~~these~~  
1014 ~~entities'~~ annual financial reports to the Auditor General in  
1015 electronic form. This paragraph does not apply to housing  
1016 authorities created under chapter 421.

1017 (f) If the department does not receive a completed annual  
1018 financial report from a local governmental entity within the  
1019 required period, it shall notify the Legislative Auditing  
1020 Committee and the Special District Information Program of the  
1021 Department of Community Affairs of the ~~local governmental~~  
1022 entity's failure to comply with the reporting requirements. The  
1023 committee shall proceed in accordance with s. 11.40(5).

1024 (g) Each local governmental entity's website must provide  
1025 a link to the department's website to view the entity's annual  
1026 financial report submitted to the department pursuant to this  
1027 section. If the local governmental entity does not have an  
1028 official website, the county government's website must provide  
1029 the required link for the local governmental entity.

1030 Section 19. Section 218.35, Florida Statutes, is amended  
1031 to read:

1032 218.35 County fee officers; financial matters.—

1033 (1) Each county fee officer shall establish an annual  
1034 budget for carrying out the powers, duties, and operations of  
1035 his or her office for the next county fiscal year ~~which shall~~  
1036 ~~clearly reflect the revenues available to said office and the~~

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1037 ~~functions for which money is to be expended.~~ The budget must  
1038 ~~shall~~ be balanced so that, ~~that is,~~ the total of estimated  
1039 receipts, including balances brought forward, equals ~~shall equal~~  
1040 the total of estimated expenditures and reserves. The budgeting  
1041 of segregated funds must ~~shall~~ be made in a ~~such~~ manner that  
1042 retains the relation between program and revenue source, as  
1043 provided by law ~~is retained~~.

1044 (2) The clerk of the circuit court, functioning in his or  
1045 her capacity as clerk of the circuit and county courts and as  
1046 clerk of the board of county commissioners, shall prepare his or  
1047 her budget in two parts:

1048 (a) The budget for funds necessary to perform court-  
1049 related functions as provided ~~for~~ in s. 28.36, ~~which shall~~  
1050 ~~detail the methodologies used to apportion costs between court-~~  
1051 ~~related and non-court related functions performed by the clerk.~~

1052 (b) The budget relating to the requirements of the clerk  
1053 as clerk of the board of county commissioners, county auditor,  
1054 and custodian or treasurer of all county funds and other county-  
1055 related duties, which shall be annually prepared and submitted  
1056 to the board of county commissioners pursuant to s. 129.03(2),  
1057 for each fiscal year. Expenditures shall be itemized in  
1058 accordance with the uniform accounting system prescribed by the  
1059 Department of Financial Services as follows:

- 1060 1. Personnel services.
- 1061 2. Operating expenses.
- 1062 3. Capital outlay.
- 1063 4. Debt service.
- 1064 5. Grants and aids.

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1065 6. Other uses.

1066 (3) The clerk of the circuit court shall furnish to the  
1067 board of county commissioners or the county budget commission  
1068 all relevant and pertinent information that the board or  
1069 commission deems necessary, including expenditures at the  
1070 subobject code level in accordance with the uniform chart of  
1071 accounts prescribed by the Department of Financial Services.

1072 (4) The final approved budget of the clerk of the circuit  
1073 court must be posted on the county's official website within 30  
1074 days after adoption. The final approved budget of the clerk of  
1075 the circuit court may be included in the county's budget.

1076 (5)~~(3)~~ Each county fee officer shall establish ~~make~~  
1077 ~~provision for establishing~~ a fiscal year beginning October 1 and  
1078 ending September 30 of the following year, and shall report his  
1079 or her finances annually upon the close of each fiscal year to  
1080 the county fiscal officer for inclusion in the annual financial  
1081 report by the county.

1082 (6)~~(4)~~ The proposed budget of a county fee officer shall  
1083 be filed with the clerk of the county governing authority by  
1084 September 1 preceding the fiscal year for the budget, except for  
1085 the budget prepared by the clerk of the circuit court for court-  
1086 related functions as provided in s. 28.36.

1087 Section 20. Section 218.39, Florida Statutes, is amended  
1088 to read:

1089 218.39 Annual financial audit reports.-

1090 (1) If, by the first day in any fiscal year, a local  
1091 governmental entity, district school board, charter school, or  
1092 charter technical career center has not been notified that a

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1093 financial audit for that fiscal year will be performed by the  
1094 Auditor General, each of the following entities shall have an  
1095 annual financial audit of its accounts and records completed  
1096 within 9 ~~12~~ months after the end of its fiscal year by an  
1097 independent certified public accountant retained by it and paid  
1098 from its public funds:  
1099       (a) Each county.  
1100       (b) Any municipality with revenues or the total of  
1101 expenditures and expenses in excess of \$250,000.  
1102       (c) Any special district with revenues or the total of  
1103 expenditures and expenses in excess of \$100,000.  
1104       (d) Each district school board.  
1105       (e) Each charter school established under s. 1002.33.  
1106       (f) Each charter technical center established under s.  
1107 1002.34.  
1108       (g) Each municipality with revenues or the total of  
1109 expenditures and expenses between \$100,000 and \$250,000 that has  
1110 not been subject to a financial audit pursuant to this  
1111 subsection for the 2 preceding fiscal years.  
1112       (h) Each special district with revenues or the total of  
1113 expenditures and expenses between \$50,000 and \$100,000 that has  
1114 not been subject to a financial audit pursuant to this  
1115 subsection for the 2 preceding fiscal years.  
1116       (2) The county audit report must ~~shall~~ be a single  
1117 document that includes a financial audit of the county as a  
1118 whole and, for each county agency other than a board of county  
1119 commissioners, an audit of its financial accounts and records,  
1120 including reports on compliance and internal control, management

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1121 letters, and financial statements as required by rules adopted  
1122 by the Auditor General. In addition ~~to such requirements~~, if a  
1123 board of county commissioners elects to have a separate audit of  
1124 its financial accounts and records in the manner required by  
1125 rules adopted by the Auditor General for other county agencies,  
1126 the ~~such~~ separate audit must ~~shall~~ be included in the county  
1127 audit report.

1128 (3) (a) A dependent special district may provide ~~make~~  
1129 ~~provision~~ for an annual financial audit by being included in  
1130 ~~within~~ the audit of the ~~another~~ local governmental entity upon  
1131 which it is dependent. An independent special district may not  
1132 make provision for an annual financial audit by being included  
1133 in ~~within~~ the audit of another local governmental entity.

1134 (b) A special district that is a component unit, as  
1135 defined by generally accepted accounting principles, of a local  
1136 governmental entity shall provide the local governmental entity,  
1137 within a reasonable time period as established by the local  
1138 governmental entity, with financial information necessary to  
1139 comply with this section. The failure of a component unit to  
1140 provide this financial information must be noted in the annual  
1141 financial audit report of the local governmental entity.

1142 (4) A management letter shall be prepared and included as  
1143 a part of each financial audit report.

1144 (5) At the conclusion of the audit, the auditor shall  
1145 discuss with the chair of the governing body of the ~~each~~ local  
1146 governmental entity or the chair's designee, ~~or with~~ the elected  
1147 official of each county agency or ~~with~~ the elected official's  
1148 designee, ~~or with~~ the chair of the district school board or the

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1149 chair's designee, ~~or with~~ the chair of the board of the charter  
1150 school or the chair's designee, or ~~with~~ the chair of the board  
1151 of the charter technical career center or the chair's designee,  
1152 as appropriate, all of the auditor's comments that will be  
1153 included in the audit report. If the officer is not available to  
1154 discuss the auditor's comments, their discussion is presumed  
1155 when the comments are delivered in writing to his or her office.  
1156 The auditor shall notify each member of the governing body of a  
1157 local governmental entity, district school board, charter  
1158 school, or charter technical career center for which  
1159 deteriorating financial conditions exist that may cause a  
1160 condition described in s. 218.503(1) to occur if actions are not  
1161 taken to address such conditions.

1162 (6) The officer's written statement of explanation or  
1163 rebuttal concerning the auditor's findings, including corrective  
1164 action to be taken, must be filed with the governing body of the  
1165 local governmental entity, district school board, charter  
1166 school, or charter technical career center within 30 days after  
1167 the delivery of the auditor's findings.

1168 (7) All audits conducted pursuant to this section must be  
1169 conducted in accordance with the rules of the Auditor General  
1170 adopted pursuant to s. 11.45. Upon completion of the audit, the  
1171 auditor shall prepare an audit report in accordance with the  
1172 rules of the Auditor General. The audit report shall be filed  
1173 with the Auditor General within 45 days after delivery of the  
1174 audit report to the governing body of the audited entity, but no  
1175 later than 9 months after the end of the audited entity's fiscal  
1176 year. The audit report must include a written statement

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1177 describing corrective actions to be taken in response to each of  
1178 the auditor's recommendations included in the audit report.

1179 (8) The Auditor General shall notify the Legislative  
1180 Auditing Committee of any audit report prepared pursuant to this  
1181 section which indicates that an audited entity has failed to  
1182 take full corrective action in response to a recommendation that  
1183 was included in the two preceding financial audit reports. The  
1184 committee may direct the governing body of the audited entity to  
1185 provide a written statement to the committee explaining why full  
1186 corrective action has not been taken or, if the governing body  
1187 intends to take full corrective action, describing the  
1188 corrective action to be taken and when it will occur. If the  
1189 committee determines that the written statement is not  
1190 sufficient, it may require the chair of the governing body of  
1191 the local governmental entity or the chair's designee, the  
1192 elected official of each county agency or the elected official's  
1193 designee, the chair of the district school board or the chair's  
1194 designee, the chair of the board of the charter school or the  
1195 chair's designee, or the chair of the board of the charter  
1196 technical career center or the chair's designee, as appropriate,  
1197 to appear before the committee. If the committee determines that  
1198 an audited entity has failed to take full corrective action for  
1199 which there is no justifiable reason for not taking such action,  
1200 or has failed to comply with committee requests made pursuant to  
1201 this section, the committee may proceed in accordance with s.  
1202 11.40(5).

1203 (9) ~~(7)~~ The predecessor auditor of a district school board  
1204 shall provide the Auditor General access to the prior year's

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1205 working papers in accordance with the Statements on Auditing  
1206 Standards, including documentation of planning, internal  
1207 control, audit results, and other matters of continuing  
1208 accounting and auditing significance, such as the working paper  
1209 analysis of balance sheet accounts and those relating to  
1210 contingencies.

1211 ~~(8) All audits conducted in accordance with this section~~  
1212 ~~must be conducted in accordance with the rules of the Auditor~~  
1213 ~~General promulgated pursuant to s. 11.45. All audit reports and~~  
1214 ~~the officer's written statement of explanation or rebuttal must~~  
1215 ~~be submitted to the Auditor General within 45 days after~~  
1216 ~~delivery of the audit report to the entity's governing body, but~~  
1217 ~~no later than 12 months after the end of the fiscal year.~~

1218 (10)~~(9)~~ Each charter school and charter technical career  
1219 center must file a copy of its audit report with the sponsoring  
1220 entity; the local district school board, if not the sponsoring  
1221 entity; the Auditor General; and with the Department of  
1222 Education.

1223 (11)~~(10)~~ This section does not apply to housing  
1224 authorities created under chapter 421.

1225 (12)~~(11)~~ Notwithstanding the provisions of any local law,  
1226 the provisions of this section shall govern.

1227 Section 21. Paragraph (e) of subsection (1) of section  
1228 218.503, Florida Statutes, is amended to read:

1229 218.503 Determination of financial emergency.—

1230 (1) Local governmental entities, charter schools, charter  
1231 technical career centers, and district school boards shall be  
1232 subject to review and oversight by the Governor, the charter

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1233 school sponsor, the charter technical career center sponsor, or  
1234 the Commissioner of Education, as appropriate, when any one of  
1235 the following conditions occurs:

1236 (e) A ~~An unreserved or total~~ fund balance ~~or retained~~  
1237 ~~earnings~~ deficit in total or for that portion of fund balance  
1238 classified as neither restricted or nonspendable, or a  
1239 ~~unrestricted or total or unrestricted~~ net assets deficit, as  
1240 reported on the balance sheet or statement of net assets on the  
1241 ~~general purpose or fund financial statements of entities~~  
1242 required to report under governmental financial reporting  
1243 standards, or on the basic financial statements of entities  
1244 required to report under not-for-profit financial reporting  
1245 standards, for which sufficient resources of the local  
1246 governmental entity, charter school, charter technical career  
1247 center, or district school board, as reported on the ~~balance~~  
1248 ~~sheet or statement of net assets on the general purpose or fund~~  
1249 financial statements, are not available to cover the deficit.  
1250 Resources available to cover reported deficits include fund  
1251 balance or net assets that are not otherwise restricted by  
1252 federal, state, or local laws, bond covenants, contractual  
1253 agreements, or other legal constraints. Property, plant, and  
1254 equipment ~~Fixed or capital~~ assets, the disposal of which would  
1255 impair the ability of a local governmental entity, charter  
1256 school, charter technical career center, or district school  
1257 board to carry out its functions, are not considered resources  
1258 available to cover reported deficits.

1259 Section 22. Paragraph (c) of subsection (5) of section  
1260 373.536, Florida Statutes, is amended, and paragraph (c) is

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1261 added to subsection (6) of that section, to read:  
1262       373.536 District budget and hearing thereon.—  
1263       (5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND  
1264 APPROVAL.—  
1265       (c) Each water management district shall, by August 1 of  
1266 each year, submit for review a tentative budget to the Governor,  
1267 the President of the Senate, the Speaker of the House of  
1268 Representatives, the chairs of all legislative committees and  
1269 subcommittees with substantive or fiscal jurisdiction over water  
1270 management districts, as determined by the President of the  
1271 Senate or the Speaker of the House of Representatives as  
1272 applicable, the secretary of the department, and the governing  
1273 body of each county in which the district has jurisdiction or  
1274 derives any funds for the operations of the district. The  
1275 tentative budget must be posted on the water management  
1276 district's official website at least 2 days before budget  
1277 hearings held pursuant to s. 200.065 or other law.  
1278       (6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN;  
1279 WATER RESOURCE DEVELOPMENT WORK PROGRAM.—  
1280       (c) The final adopted budget must be posted on the water  
1281 management district's official website within 30 days after  
1282 adoption.  
1283       Section 23. Subsections (1) and (5) of section 1011.03,  
1284 Florida Statutes, are amended, and subsection (6) is added to  
1285 that section, to read:  
1286       1011.03 Public hearings; budget to be submitted to  
1287 Department of Education.—  
1288       (1) Each district school board must cause a summary of its

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1289 tentative budget, including the proposed millage levies as  
1290 provided for by law, and graphs illustrating a historical  
1291 summary of financial and demographic data, to be advertised at  
1292 least once ~~one time~~ as a full-page advertisement in the  
1293 newspaper with the largest circulation published in the district  
1294 or to be posted at the courthouse door if there be no such  
1295 newspaper. The board shall post the summary of its tentative  
1296 budget on the district's official website. If the district does  
1297 not operate an official website, the board must, within a  
1298 reasonable period of time as established by the county in which  
1299 the district is located, transmit the summary to the manager or  
1300 administrator of the county. The manager or administrator shall  
1301 post the summary of the tentative budget on the county's  
1302 website.

1303 (5) The board shall hold public hearings to adopt  
1304 tentative and final budgets pursuant to s. 200.065. The hearings  
1305 shall be primarily for the purpose of hearing requests and  
1306 complaints from the public regarding the budgets and the  
1307 proposed tax levies and for explaining the budget and proposed  
1308 or adopted amendments thereto, if any. The tentative budget must  
1309 be posted on the district's official website at least 2 days  
1310 before the budget hearing held pursuant to s. 200.065 or other  
1311 law. The final adopted budget must be posted on the district's  
1312 official website within 30 days after adoption. If the district  
1313 does not operate an official website, the board must, within a  
1314 reasonable period of time as established by the county in which  
1315 the district is located, transmit the tentative budget or final  
1316 budget to the manager or administrator of the county. The

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1317 manager or administrator shall post the tentative budget or  
1318 final budget on the county's website. The ~~district school~~ board  
1319 shall ~~then~~ require the superintendent to transmit ~~forthwith~~ two  
1320 copies of the adopted budget to the Department of Education for  
1321 approval as prescribed by law and rules of the State Board of  
1322 Education.

1323 (6) If the governing body of a district amends the budget,  
1324 the adopted amendment must be posted on the official website of  
1325 the district within 5 days after adoption. If the district does  
1326 not operate an official website, the board must, within a  
1327 reasonable period of time as established by the county in which  
1328 the district is located, transmit the adopted amendments to the  
1329 manager or administrator of the county. The manager or  
1330 administrator shall post the tentative budget and final budget  
1331 on the county's website.

1332 Section 24. Section 1011.051, Florida Statutes, is amended  
1333 to read:

1334 1011.051 Guidelines for general funds.—The district school  
1335 board shall maintain a ~~an unreserved~~ general fund ending fund  
1336 balance that is sufficient to address normal contingencies.

1337 (1) If at any time the portion of the unreserved general  
1338 fund's ending fund balance classified as neither restricted or  
1339 nonspendable in the district's approved operating budget is  
1340 projected to fall ~~during the current fiscal year~~ below 3 percent  
1341 of projected general fund revenues during the current fiscal  
1342 year, the superintendent shall provide written notification to  
1343 the district school board and the Commissioner of Education.

1344 (2) If at any time the portion of the unreserved general

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1345 fund's ending fund balance classified as neither restricted or  
1346 nonspendable in the district's approved operating budget is  
1347 projected to fall ~~during the current fiscal year~~ below 2 percent  
1348 of projected general fund revenues during the current fiscal  
1349 year, the superintendent shall provide written notification to  
1350 the district school board and the Commissioner of Education.  
1351 Within 14 days after receiving such notification, if the  
1352 commissioner determines that the district does not have a plan  
1353 that is reasonably anticipated to avoid a financial emergency as  
1354 determined pursuant to s. 218.503, the commissioner shall  
1355 appoint a financial emergency board that shall operate  
1356 consistent with the requirements, powers, and duties specified  
1357 in s. 218.503(3)(g).

1358 Section 25. Paragraph (a) of subsection (3) of section  
1359 1011.64, Florida Statutes, is amended to read:

1360 1011.64 School district minimum classroom expenditure  
1361 requirements.—

1362 (3)(a) Annually the Department of Education shall  
1363 calculate for each school district:

1364 1. Total K-12 operating expenditures, which are defined as  
1365 the amount of total general fund expenditures for K-12 programs  
1366 as reported in accordance with the accounts and codes prescribed  
1367 in the most recent issuance of the Department of Education  
1368 publication entitled "Financial and Program Cost Accounting and  
1369 Reporting for Florida Schools" and as included in the most  
1370 recent annual financial report submitted to the Commissioner of  
1371 Education, less the student transportation revenue allocation  
1372 from the state appropriation for that purpose, amounts

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1373 transferred to other funds, and increases to the amount of the  
1374 general fund's ~~fund-unreserved~~ ending fund balance classified as  
1375 neither restricted or nonspendable when the total ~~unreserved~~  
1376 ending fund balance classified as neither restricted or  
1377 nonspendable is in excess of 5 percent of the total general fund  
1378 revenues.

1379         2. Expenditures for classroom instruction, which shall be  
1380 the sum of the general fund expenditures for K-12 instruction  
1381 and instructional staff training.

1382         Section 26. This act shall take effect October 1, 2010.